

Community College Name:

County:

**FORM 108**

**PAGE 1**

<b>STATE FUNDING</b>	<b>General Fund</b>	<b>PTE Fund</b>
1. Total FY 2014 Estimated State Funding (Tiered/Non-Tiered) - calculated by the Kansas Board of Regents - K.S.A. 71-1	<u>\$1,429,492</u>	<u>\$558,696</u>
2. Portion of FY 2014 State Funding for tax relief		
3. Portion of FY 2014 State Funding for college operations	<u>\$1,429,492</u>	<u>\$558,696</u>

Community College  
County

Independence Community College  
Montgomery

**FORM 112**  
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS  
2013-2014

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/13*			
2. 2012 Actual Taxes Levied*	\$4,413,942		
3. Less: delinquent taxes	4.07% \$179,647	\$0	\$0
4. Less: 2012 Taxes Received*	\$4,224,261		
5. Total Deductions (add Lines 3 + 4)	\$4,403,909	\$0	\$0
6. 2012 taxes receivable (taxes in process of collection 6/30/13) (Line 2 less Line 5)	\$10,034	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-11 to 12-31-12) (Line 3 x 75%)	\$134,736	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$89,815	\$0	\$0

\*These amounts are available from the County Treasurer

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28

Community College  
County

Independence Community College  
Montgomery

**FORM 112**

**TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED  
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS  
2013-2014**

	<b>Capital Outlay Fund</b>	<b>Bond and Interest Fund</b>	<b>Special Assessment</b>	<b>No Fund Warrants</b>
1. County Treasurer Balance 6/30/13*				
2. 2012 Actual Taxes Levied*	\$188,665			
3. Less: delinquent taxes	4.1% \$7,679	\$0	\$0	\$0
4. Less: 2012 Taxes Received*	\$179,379			
5. Total Deductions (add Lines 3 + 4)	\$187,058	\$0	\$0	\$0
6. 2012 taxes receivable (taxes in process of collection 6/30/13) (Line 2 less Line 5)	\$1,607	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-11 to 12-31-12) (Line 3 x 75%)	\$5,759	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$3,839	\$0	\$0	\$0
* (9) Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/13 to 6/30/14	\$545,521	* (10) Estimated Recreational Vehicle Property Tax 7/1/13 to 6/30/14	* (11) Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/13 to 6/30/14	
		\$6,553	\$820	
Actual Delinquency for 2010 Taxes *	4.12%		* (12) Estimated Local Ad Valorem Tax Reduction Fund 7/1/13 to 6/30/14	
Estimated Delinquency Rate used in this budget	4.07%			

\* These amounts are available from the County Treasurer

**FORM 263**

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,  
and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction

2013 - 2014

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Rev. Bonds For New Levies Made in  
2012-2013 School Year Until March 2014. For new levies made in 2013-2014 revenues will not be received until March 2015.

	(1) 2012 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Rev. Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1. General	\$4,413,942	95.90%	\$523,160	\$6,284	\$786	
2. Postsecondary Tech Ed	\$0	0.00%	\$0	\$0	\$0	
3. Adult Education	\$0	0.00%	\$0	\$0	\$0	
4. Employee Benefit	\$0	0.00%	\$0	\$0	\$0	
5. Capital Outlay	\$188,665	4.10%	\$22,361	\$269	\$34	
6. Bond and Interest	\$0	0.00%	\$0	\$0	\$0	
7. Special Assessment	\$0	0.00%	\$0	\$0	\$0	
8. No Fund Warrants	\$0	0.00%	\$0	\$0	\$0	
9. _____		0.00%	\$0	\$0	\$0	
10. _____		0.00%	\$0	\$0	\$0	
11. TOTAL	\$4,602,607	100.00%	\$545,521	\$6,553	\$820	\$0
		(c)	(e)	(e)	(e)	(e) (f)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2013-2014.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 11 times the calculated percentage for each fund from Column 2.
- (e) These figures will come from Form 112 for the period 7/1/13 - 6/30/14
- (f) The college may place this amount in any or all levy funds.

STATE OF KANSAS  
Budget Form CC-A  
2013-2014

## STATEMENT OF INDEBTEDNESS

[illegible]

**STATEMENT OF CONDITIONAL LEASE, LEASE-  
PURCHASE AND CERTIFICATE OF PARTICIPATION**

[illegible]

\*Used arbitrage yield on the bonds.

CURRENT FUNDS UNRESTRICTED GENERAL FUND	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	1	3,689,035	4,003,864	3,380,794
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
ADJUSTED UNENCUMBERED CASH BALANCE, JULY 1	3	3,689,035	4,003,864	3,380,794
<b>REVENUES</b>				
Student Sources:				
Tuition	4	698,703	836,451	839,800
Fees	5	778,031	703,677	710,200
<b>Total Student Income</b>	9	1,476,734	1,540,128	1,550,000
Federal Sources:				
Federal Grants	10	39,482	34,907	33,250
Other Federal Income	11	60,052	49,646	46,500
<b>Total Federal Income</b>	19	99,534	84,553	79,750
State Sources:				
State Operating Grant portion for operations (Form 108)	20	1,402,681	1,429,492	1,429,492
LAVTR	21	0		0
State Grants and Contracts	22	513,746	548,712	531,682
State Retirement Contributions **	23			
Other State Income	24			
<b>Total State Income</b>	29	1,916,427	1,978,204	1,961,174
Local Sources:				
Prior Year Ad Valorem Property Tax	30			10,034
Current Year Ad Valorem Property Tax	31	4,225,352	4,224,261	xxxxxxxxxx
Motor Vehicle Tax	32	496,377	516,853	523,160
Recreational Vehicle Tax	33	6,286	5,255	6,284
Delinquent Tax	34	150,534	161,393	89,815
In Lieu of Tax -IRB	35		786	786
Other Local Income	36			
<b>Total Local Income</b>	39	4,878,549	4,908,548	630,079
Other Sources:				
Gifts	40	58,200	40,725	78,500
Interest	41	15,723	8,379	7,500
All Other Income	42	60,757	71,241	72,000
Cancellation of Prior Yr Encumbrances	43			xxxxxxxxxx
<b>Total Other Income</b>	49	134,681	120,345	158,000
<b>TOTAL REVENUES</b> (9 + 19 + 29 + 39 + 49)	60	8,505,925	8,631,777	4,379,003
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	12,194,960	12,635,642	7,759,796

\* Must comply with K.S.A. 79-2958.

\*\*Optional – if revenue is shown, expenditures must be included.

## Adopted Budget

CURRENT FUNDS UNRESTRICTED <b>GENERAL FUND</b>	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>TOTAL RESOURCES AVAILABLE</b>	62	12,194,960	12,635,642	7,759,796
<b>EXPENDITURES</b>				
Education and General:				
Instruction	63	1,276,543	1,417,255	1,565,316
Research	64			
Public Service	65			
Academic Support	66	838,995	942,121	1,124,199
Student Services	67	2,280,035	2,310,449	2,338,711
Institutional Support	68	1,484,224	1,962,561	1,878,313
Operation and Maintenance	69	607,258	635,353	669,806
Scholarships	70	246,357	347,949	106,846
<b>TOTAL EXPENDITURES</b>	79	6,733,412	7,615,688	7,683,190
<b>TRANSFERS</b>				
Transfer to Vocational	81	453,473	618,255	984,600
Non-mandatory Transfers	82	455,366	461,273	665,277
Mandatory Transfers	83	548,844	559,632	102,170
<b>TOTAL TRANSFERS</b>	89	1,457,683	1,639,160	1,752,047
<b>TOTAL EXPENDITURES &amp; TRANSFERS (79 + 89)</b>	90	8,191,096	9,254,848	9,435,237
UNENCUMBERED CASH BAL JUNE 30 (62 - 90)	91	4,003,864	3,380,794	xxxxxxx
<b>TAX COMPUTATION</b>				
Unencumbered Cash Balance - July 1, 2010 (3)	94			3,380,794
Tax in Process (30)	95			10,034
Total Resources less tax-in-process (60 - 30)	96			4,368,969
6 Month Resources (50% of 96)*	97			2,184,484
<b>TOTAL RESOURCES (94 thru 97)</b>	98			9,944,281
<b>Total Expenditures &amp; Transfers (90)</b>	99			9,435,237
6 Month Expenditures (50% of 99)*	100			4,717,619
Total 18 Month Expenditures (99 + 100)	101			14,152,856
Tax Required Prior to Operating Grant (101- 98)	102			4,208,575
Operating Grant Tax Relief Portion (Form 108, line 2)	103			0
Tax Required (102 - 103)	104			4,208,575
Delinquent Tax Estimate	105	4.1%		178,556
Taxes Levied (104 + 105)	106			4,387,131

\* 50% is the recommended amount for the 6 month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.



Adopted Budget

Budget Form CC-C 2013-2014

CURRENT FUNDS UNRESTRICTED <b>POSTSECONDARY TECHNICAL EDUCATION</b>	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1 ( <b>Note 1</b> )	1		(121,471)	(195,800)
Transfer to General Fund ( <b>Note 2</b> )	2	xxxxxxxxx	xxxxxxxxx	
ADJUSTED UNENCUMBERED CASH BALANCE, JULY 1	3	0	(121,471)	(195,800)
<b>REVENUES</b>				
Student Sources:				
Tuition	4	264,339	216,658	228,043
Fees	5	245,215	225,740	210,975
	9	509,554	442,398	439,018
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
<b>Total Federal Income</b>	19	0	0	0
State Sources:				
State Operating Grant portion for operations (Form 108)	20	585,507	558,696	558,696
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24			
<b>Total State Income</b>	29	585,507	558,696	558,696
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34	6	6	6
In Lieu of Tax -IRB	35			0
Other Local Income	36			
<b>Total Local Income</b>	39	6	6	6
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	453,473	618,255	984,600
<b>Total Other Income</b>	49	453,473	618,255	984,600
<b>TOTAL REVENUES</b> (9 + 19 + 29 + 39 + 49)	60	1,548,540	1,619,355	1,982,320
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	1,548,540	1,497,884	1,786,520

**Note 1:** For community colleges that maintained a Vocational Fund for YE 2011, the unencumbered cash balance of that fund at June 30, 2011 becomes the July 1, 2011 unencumbered cash balance of the Postsecondary Technical Education Fund.

**Note 2:** For YE 2012 a community college that had an unencumbered cash balance in its Vocational Fund at June 30, 2011 may, at that college's discretion, transfer the amount of that unencumbered cash balance to the college's General Fund during YE 2012.

\*\*Optional – if revenue is shown, expenditures must be included.

Adopted Budget

CURRENT FUNDS UNRESTRICTED <b>POSTSECONDARY TECHNICAL EDUCATION</b>	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>TOTAL RESOURCES AVAILABLE</b>	62	1,548,540	1,497,884	1,786,520
<b>EXPENDITURES</b>				
Education and General:				
Instruction	63	846,464	860,103	901,709
Research	64			
Public Service	65			
Academic Support	66	99,103	101,223	102,500
Student Services	67	93,950	95,635	99,500
Institutional Support	68	464,912	466,922	485,000
Operation and Maintenance	69	165,583	169,801	175,000
Scholarships	70			
<b>TOTAL EXPENDITURES</b>	79	1,670,011	1,693,684	1,763,709
<b>TRANSFERS</b>				
Non-mandatory Transfers	82			
Mandatory Transfers	83			
<b>TOTAL TRANSFERS</b>	89	0	0	0
<b>TOTAL EXPENDITURES &amp; TRANSFERS (79 + 89)</b>	90	1,670,011	1,693,684	1,763,709
<b>UNENCUMBERED CASH BAL JUNE 30 (62 - 90)</b>	93	(121,471)	(195,800)	xxxxxxx

Adopted Budget

CURRENT FUNDS UNRESTRICTED <b>ADULT EDUCATION</b>	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3		(5,282)	340
<b>REVENUES</b>				
Student Sources:				
Tuition	4			
Fees	5			
<b>Total Student Income</b>	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
<b>Total Federal Income</b>	19	0	0	0
State Sources:				
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24			
<b>Total State Income</b>	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	61,349	113,727	114,200
Cancellation of Prior Yr Encumbrances	43			xxxxxxxxx
<b>Total Other Income</b>	49	61,349	113,727	114,200
<b>TOTAL REVENUES</b> (9 + 19 + 29 + 39 + 49)	60	61,349	113,727	114,200
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	61,349	108,444	114,540

\*\*Optional – if revenue is shown, expenditures must be included.

Adopted Budget

CURRENT FUNDS UNRESTRICTED <b>ADULT EDUCATION</b>	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>TOTAL RESOURCES AVAILABLE</b>	62	61,349	108,444	114,540
<b>EXPENDITURES</b>				
Education and General:				
Instruction	63	66,631	108,104	114,427
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
<b>TOTAL EXPENDITURES</b>	79	66,631	108,104	114,427
<b>TRANSFERS</b>				
Non-mandatory Transfers	82			
Mandatory Transfers	83			
<b>TOTAL TRANSFERS</b>	89	0	0	0
<b>TOTAL EXPENDITURES &amp; TRANSFERS (79 + 89)</b>	90	66,631	108,104	114,427
<b>UNENCUMBERED CASH BAL JUNE 30 (62 - 90)</b>	93	-5,282	340	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			340
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			114,200
6 Month Resources (50% of 96)	97			57,100
<b>TOTAL RESOURCES (94 thru 97)</b>	98			171,640
<b>Total Expenditures &amp; Transfers (90)</b>	99			114,427
6 Month Expenditures (50% of 99)*	100			57,214
Total 18 Month Expenditures (99 + 100)	101			171,641
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	4.0700%		0
Taxes Levied (102 + 103)	104			0

\*Recommended

Adopted Budget

CURRENT FUNDS UNRESTRICTED <b>ADULT SUPPLEMENTARY EDUCATION FUND</b>	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3		0	0
<b>REVENUES</b>				
Student Sources:				
Tuition	4			
Fees	5			
<b>Total Student Income</b>	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
<b>Total Federal Income</b>	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
<b>Total State Income</b>	29	0	0	0
Local Sources:				
Other Local Income	36			
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
<b>Total Other Income</b>	49	0	0	0
<b>TOTAL REVENUES</b> (9 + 19 + 29 + 39 + 49)	60	0	0	0
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	0	0	0

Adopted Budget

CURRENT FUNDS UNRESTRICTED ADULT SUPPLEMENTARY EDUCATION FUND	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>TOTAL RESOURCES AVAILABLE</b>	62	0	0	0
<b>EXPENDITURES</b>				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
<b>TOTAL EXPENDITURES</b>	79	0	0	0
<b>TRANSFERS</b>				
Non-mandatory Transfers	81			
<b>TOTAL TRANSFERS</b>	89	0	0	0
<b>TOTAL EXPENDITURES &amp; TRANSFERS (79 + 89)</b>	90	0	0	0
<b>UNENCUMBERED CASH BAL JUNE 30 (62 - 90)</b>	93	0	0	XXXXXXXXXX

Adopted Budget

CURRENT FUNDS UNRESTRICTED <b>MOTORCYCLE DRIVER SAFETY FUND</b>	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3		0	0
<b>REVENUES</b>				
Student Sources:				
Tuition	4			
Fees	5			
<b>Total Student Income</b>	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
<b>Total Federal Income</b>	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Motorcycle Driver Safety	25			
<b>Total State Income</b>	29	0	0	0
Local Sources:				
Other Local Income	36			
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			xxxxxxxxx
<b>Total Other Income</b>	49	0	0	0
<b>TOTAL REVENUES</b> (9 + 19 + 29 + 39 + 49)	60	0	0	0
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	0	0	0

Adopted Budget

CURRENT FUNDS UNRESTRICTED <b>MOTORCYCLE DRIVER SAFETY FUND</b>	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>TOTAL RESOURCES AVAILABLE</b>	62			
<b>EXPENDITURES</b>				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
<b>TOTAL EXPENDITURES</b>	79	0	0	0
<b>TRANSFERS</b>				
Non-mandatory Transfers	81			
<b>TOTAL TRANSFERS</b>	89	0	0	0
<b>TOTAL EXPENDITURES &amp; TRANSFERS (79 + 89)</b>	90	0	0	0
<b>UNENCUMBERED CASH BAL JUNE 30 (62 - 90)</b>	93	0	0	XXXXXXXXXX



Adopted Budget

CURRENT FUNDS UNRESTRICTED <b>TRUCK DRIVER TRAINING COURSE FUND</b>	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
UNENCUMBERED CASH BALANCE JULY 1	3		0	0
REVENUES				
Student Sources:				
Tuition	4			
Fees	5			
<b>Total Student Income</b>	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
<b>Total Federal Income</b>	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Truck Driver Training Course	25			
<b>Total State Income</b>	29	0	0	0
Local Sources:				
Other Local Income	36			
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
Transfer from General Fund	44			
<b>Total Other Income</b>	49	0	0	0
<b>TOTAL REVENUES</b> <b>(9 + 19 + 29 + 39 + 49)</b>	60	0	0	0
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	0	0	0

Adopted Budget

CURRENT FUNDS UNRESTRICTED <b>TRUCK DRIVER TRAINING COURSE FUND</b>	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>TOTAL RESOURCES AVAILABLE</b>	62	0	0	0
<b>EXPENDITURES</b>				
Education and General:				
Instruction	63			
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
<b>TOTAL EXPENDITURES</b>	79	0	0	0
<b>TRANSFERS</b>				
Non-mandatory Transfers	81			
<b>TOTAL TRANSFERS</b>	89	0	0	0
<b>TOTAL EXPENDITURES &amp; TRANSFERS (79 + 89)</b>	90	0	0	0
<b>UNENCUMBERED CASH BAL JUNE 30 (62 - 90)</b>	93	0	0	XXXXXXXXXX

STATE OF KANSAS  
Worksheet CC-H  
2013-2014

CURRENT FUNDS UNRESTRICTED AUXILIARY ENTERPRISE FUNDS	Line	2011-2012	2012-2013	2012-2013 Proposed Budget					2013-2014
		Audited Actual	Unaudited Actual	Bookstore Fund	Dorm Fund	Fund	Fund	Fund	Proposed Budget
UNENCUMBERED CASH									
BALANCE JULY 1	3	576,013	443,583						245,072
REVENUES									
Bookstore Sales	9	427,047	308,374	325,000					325,000
Dormitory Rental	15	1,158,874	1,214,600		1,215,000				1,215,000
Other Fees	50	98,836	32,825	3,500	18,000				21,500
Damage and Fines	53	8,425	9,335		7,500				7,500
Bond Proceeds	52	90,660	82,625		80,000				80,000
Cancel of Pr Yr Enc	51			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL REVENUES	54	1,783,841	1,647,759	328,500	1,320,500	0	0	0	1,649,000
EXPENDITURES									
Materials	69	394,876	328,701	346,000					346,000
Food and Meals	70	578,989	612,411		610,000				610,000
Salaries and Fringe	71	138,547	89,578	78,500	12,000				90,500
General Operating Expenses	72	55,096	78,453	20,000	58,525				78,525
Capital Outlay	73	34,749	56,221		55,000				55,000
Scholarships	74	109,327	108,101	110,000					110,000
Principal	75	330,685	320,000		325,000				325,000
Interest	76	183,343	184,061		168,000				168,000
Other	77	90,660	68,745		85,000				85,000
TOTAL EXPENDITURES	78	1,916,272	1,846,270	554,500	1,313,525	0	0	0	1,868,025
TRANSFERS									
Mandatory Transfers	80								0
Non-mandatory Transfers	81								0
TOTAL TRANSFERS	89	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS (78 + 89)	90	1,916,272	1,846,270	554,500	1,313,525	0	0	0	1,868,025
UNENCUMBERED CASH BALANCE JUNE 30 (3 + 54 - 90)	92	443,583	245,072	-226,000	6,975	0	0	0	26,047

Adopted Budget

PLANT FUNDS CAPITAL OUTLAY	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>UNENCUMBERED CASH BALANCE JULY 1</b>	3	1,658	103,944	109,245
<b>REVENUES</b>				
Federal Sources:				
Federal Grants	10	153,339	92,051	96,331
Other Federal Income	11			
<b>Total Federal Income</b>	19	153,339	92,051	96,331
State Sources:				
LAVTR	21			0
Other State Income	24			
PEI Loan Program Income	25			
<b>Total State Income</b>	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			1,607
Current Year Ad Valorem Property Tax	31	180,416	179,379	xxxxxxxxx
Motor Vehicle Tax	32	20,038	22,084	22,361
Recreational Vehicle Tax	33	263	225	269
Delinquent Tax	34	4,447	6,106	3,839
In Lieu of Tax -IRB	35	222	34	34
Other Local Income	36	881		
<b>Total Local Income</b>	39	206,268	207,828	28,109
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	2,886,958	2,865	2,900
Cancellation of Prior Yr Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
<b>Total Other Income</b>	49	2,886,958	2,865	2,900
<b>TOTAL REVENUES</b> <b>(19 + 29 + 39 + 49)</b>	60	3,246,564	302,744	127,340
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	3,248,223	406,688	236,585



Adopted Budget

PLANT FUNDS CAPITAL OUTLAY	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>TOTAL RESOURCES AVAILABLE</b>	62	3,248,223	406,688	236,585
<b>EXPENDITURES</b>				
Plant Equipment and Facility	71	931,100		58,215
Principal on Bonds	72	2,045,549	291,320	292,400
Interest and Fees	73	167,629	6,123	6,489
Payments to Reserves	74			
Cash-Basis Reserve	75			
<b>TOTAL EXPENDITURES</b>	79	3,144,279	297,443	357,104
<b>TOTAL TRANSFERS</b>	89			
<b>TOTAL EXPENDITURES &amp; TRANSFERS (79+89)</b>	90	3,144,279	297,443	357,104
<b>UNENCUMBERED CASH BAL JUNE 30 (62 - 90)</b>	93	103,944	109,245	xxxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			109,245
Tax in Process (40)	95			1,607
Total Resources (60 - 40)	96			125,734
6 month Resources (50% of 96)	97			62,867
<b>Total Resources (94 thru 97)</b>	98			299,452
<b>Total Expenditures &amp; Transfers (90)</b>	99			357,104
6 Month Expenditures (50% of 99)*	100			178,552
Total 18 Month Expenditures (99 + 100)	101			535,656
Tax Required (101 - 98)	102			236,204
Delinquent Tax Percent	103	4.1%		10,021
Taxes Levied (102 + 103)	104			246,226

\*Recommended

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>BOND AND INTEREST FUND</b>				
<b>UNENCUMBERED CASH BAL. JULY 1</b>	3		0	0
<b>REVENUES</b>				
State Sources:				
LAVTR	21			0
Other State Income	24			
<b>Total State Income</b>	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
<b>Total Other Income</b>	49	0	0	0
<b>TOTAL REVENUES</b> <b>(29 + 39 + 49)</b>	60	0	0	0
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	0	0	0

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>BOND AND INTEREST FUND</b>				
<b>TOTAL RESOURCES AVAILABLE</b>	62	0	0	0
<b>EXPENDITURES</b>				
Plant Equipment and Facility	71			
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
<b>TOTAL EXPENDITURES</b>	79	0	0	0
<b>TOTAL TRANSFERS</b>	89			
<b>TOTAL EXPENDITURES &amp; TRANSFERS (79+89)</b>	90	0	0	0
<b>UNENCUMBERED CASH BAL JUNE 30 (62 - 90)</b>	93	0	0	xxxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
6 month Resources (50% of 96)	97			0
<b>Total Resources (94 thru 97)</b>	98			0
<b>Total Expenditures &amp; Transfers (90)</b>	99			0
6 Month Expenditures	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	4.1%		0
Taxes Levied (102 + 103)	104			0



Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>SPECIAL ASSESSMENT FUNDS</b>				
<b>UNENCUMBERED CASH BALANCE JULY 1</b>	3		0	0
<b>REVENUES</b>				
State Sources:				
LAVTR	21			0
Other State Income	24			
<b>Total State Income</b>	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
<b>Total Other Income</b>	49	0	0	0
<b>TOTAL REVENUES</b> <b>(29 + 39 + 49)</b>	60	0	0	0
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	0	0	0

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>SPECIAL ASSESSMENT FUNDS</b>				
<b>TOTAL RESOURCES AVAILABLE</b>	62	0	0	0
<b>EXPENDITURES</b>				
Plant Equipment and Facility	71			
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
<b>TOTAL EXPENDITURES</b>	79	0	0	0
<b>TOTAL TRANSFERS</b>	89			
<b>TOTAL EXPENDITURES &amp; TRANSFERS (79+89)</b>	90	0	0	0
<b>UNENCUMBERED CASH BAL JUNE 30 (62 - 90)</b>	93	0	0	xxxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
6 month Resources (50% of 96)	97			0
<b>Total Resources (94 thru 97)</b>	98			0
<b>Total Expenditures &amp; Transfers (90)</b>	99			0
6 Month Expenditures	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	4.1%		0
Taxes Levied (102 + 103)	104			0

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>NO FUND WARRANTS FUND</b>				
<b>UNENCUMBERED CASH BALANCE JULY 1</b>	3		0	0
<b>REVENUES</b>				
State Sources:				
LAVTR	21			0
Other State Income	24			
<b>Total State Income</b>	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax -IRB	35			0
Other Local Income	36			
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
<b>Total Other Income</b>	49	0	0	0
<b>TOTAL REVENUES</b> <b>(29 + 39 + 49)</b>	60	0	0	0
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	0	0	0

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>NO FUND WARRANTS FUND</b>				
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	0	0	0
<b>EXPENDITURES</b>				
Principal on Bonds	72			
Interest and Fees	73			
<b>TOTAL EXPENDITURES</b>	79	0	0	0
<b>TOTAL TRANSFERS</b>	89			
<b>TOTAL EXPENDITURES &amp; TRANSFERS (79+89)</b>	90	0	0	0
<b>UNENCUMBERED CASH BAL JUNE 30 (62 - 90)</b>	93	0	0	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			0
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
6 month Resources (50% of 96)	97			0
<b>Total Resources (94 thru 97)</b>	98			0
<b>Total Expenditures &amp; Transfers (90)</b>	99			0
6 Month Expenditures	100			0
Total 18 Month Expenditures (99 + 100)	101			0
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	4.1%		0
Taxes Levied (102 + 103)	104			0

Adopted Budget

	Line	2011-2012 Audited Actual	2012-2013 Unaudited Actual	2013-2014 Proposed Budget
<b>REVENUE BONDS</b>				
<b>UNENCUMBERED CASH BALANCE JULY 1</b>	3		0	0
<b>REVENUES</b>				
Local Sources:				
Other Local Income	36			
<b>Total Local Income</b>	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
Transfer In	42			
Cancellation of Prior Yr Encumbrances	43			XXXXXXXXXX
<b>Total Other Income</b>	49	0	0	0
<b>TOTAL REVENUES</b> <b>(39 + 49)</b>	60	0	0	0
<b>TOTAL RESOURCES AVAILABLE (3 + 60)</b>	62	0	0	0
<b>EXPENDITURES</b>				
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
<b>TOTAL EXPENDITURES</b>	79	0	0	0
<b>TOTAL TRANSFERS</b>	89			
<b>TOTAL EXPENDITURES &amp; TRANSFERS (79 + 89)</b>	90	0	0	0
<b>UNENCUMBERED CASH BAL JUNE 30 (62 - 90)</b>	93	0	0	0

**NOTICE OF PUBLIC HEARING  
2013-2014 BUDGET**

The governing body of Independence Community College, Montgomery County, will meet on  
August 15, 2013, at 5:30 p.m. at 1057 W. College Ave., Independence, KS  
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of  
tax to be levied, and to consider amendments. Detailed budget information is available in the Business Office  
and will be available at this hearing.

**BUDGET SUMMARY**

The Expenditures and the Amount of 2013 Tax to be Levied (as shown below) establish the maximum limits  
of the 2013-2014 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes,  
is subject to slight change depending on final assessed valuation.

	2011-2012		2012-2013		PROPOSED BUDGET 2013-2014		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2013 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	8,191,096	33.440	9,254,848	34.415	9,435,237	4,387,131	35.641
Postsecondary Tech Ed	1,670,011	xxx	1,693,684	xxx	1,763,709	xxxxxxxxxx	xxx
Adult Education	66,631	0.000	108,104	0.000	114,427	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Auxiliary Enterprise	1,916,272	xxx	1,846,270	xxx	1,868,025	xxxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxxx	xxx
Capital Outlay	3,144,279	1.429	297,443	1.471	357,104	246,226	2.000
Bond and Interest	0		0		0	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	0	xxxxxxxxxx	xxx
Total All Funds	14,988,289	34.869	13,200,349	35.886	13,538,502	xxxxxxxxxx	37.641
Total Tax Levied	4,574,648		4,574,575		xxxxxxxxxx	4,633,357	
Assessed Valuation	131,195,268		127,475,192		123,093,418		
<b>Outstanding Indebtedness, July 1</b>							
	<b>2011</b>		<b>2012</b>		<b>2013</b>		
G.O. Bonds							
Capital Outlay Bonds							
Revenue Bonds							
No-Fund Warrants							
Temporary Notes							
Lease Purchase Principal	8,674,964		8,108,669		7,386,907		
Total	8,674,964		8,108,669		7,386,907		

\*Tax Rates are expressed in mills.

\_\_\_\_\_  
Signature and Title

**CERTIFICATE**TO THE CLERK OF Montgomery COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Independence Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2013-2014; and (3) the Amount(s) of 2013 Tax to be Levied are within statutory limitations.

TABLE OF CONTENTS:			2013-2014 ADOPTED BUDGET		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2013 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.		2			
Current Funds Unrestricted:					
General	71-204	4	9,435,237	4,387,131	
Postsecondary Technical Education		6	1,763,709	XXXXXXXXXX	
Adult Education	71-617	8	114,427	0	
Adult Supplementary Education	72-4525		0	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		9	1,868,025	XXXXXXXXXX	
Total Current Funds Unrestricted			13,181,398	4,387,131	
Plant Funds					
Capital Outlay	71-501	11	357,104	246,226	
Bond and Interest	10-113		0	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		0	XXXXXXXXXX	
Total Plant Funds			357,104	246,226	
TOTAL – ALL FUNDS		XXXXXXXXXX	13,538,502		
Publication					
Final Assessed Valuation					
Municipal Accounting Use Only Received _____ Reviewed by _____ Follow-up: Yes ____ No ____					

Assisted by: \_\_\_\_\_

Attest: \_\_\_\_\_, 2013

\_\_\_\_\_  
County Clerk\_\_\_\_\_  
Signature and Title of Elected Official

**BUDGET AMENDMENT INSTRUCTIONS**

Budget amendments as authorized by K.S.A. 79-2929a are permitted to increase the original budget for "...previously unbudgeted increases in revenue other than ad valorem property taxes."

**AMENDMENT PROCEDURES**

1. Publish the Notice of Hearing on Amending the 2014 Budget, see form below. Include only those funds being amended. At least ten days must elapse between Steps 1 and 2.
2. Hold the hearing on amending the budget as scheduled in Step 1.
3. File two copies of the following forms with the county clerk:
  - Certificate showing only the amended funds.
  - Individual fund budget for each fund being amended.
  - Proof of publication.

Before amending the budget, be sure it is necessary. Certain revenue is exempt from the budget law. Also, remember that a budget cannot be amended after the year is completed. We recommend that an explanation be included in the heading to inform taxpayers why an amendment is necessary.

**NOTICE OF HEARING ON  
AMENDING THE 2014 BUDGET**

The governing body of

\_\_\_\_\_

will meet on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_.M., at

\_\_\_\_\_

for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at

\_\_\_\_\_

and will be available at this hearing.

**SUMMARY OF AMENDMENTS**

Fund	Adopted Budget 2013-2014			Proposed Amendment 2013-2014 Budget
	Actual Tax Rate	Amount of Tax to be Levied	Expenditures and Transfers	Expenditures and Transfers

\_\_\_\_\_  
Signature and Title

Save these instructions and one set of forms to use in case you need to amend your budget.